## **Sales and Use Tax (Eating and Drinking Establishments)**

Is a sales tax license required for eating and drinking establishments?

Yes. All eating and drinking establishments must obtain a Colorado state sales tax license.

To register the business in Colorado you must fill out a Business Registration Form (CR 0100) and send it to the Colorado Department of Revenue along with the applicable fee for the sales tax license. (See <u>License Fees</u> Information). If you have employees you may also register for a wage withholding account (not a license) at the same time on the CR 0100 form. There is no actual license or fee for a wage withholding account. Once you have filed form CR 0100 you will receive the business license within four to six weeks after the application has been received by the Department of Revenue. If you register at one of the walk-in service centers the sales tax license number will be issued immediately; the actual license will then be sent to you within 2 weeks. (See listing of <u>Taxpayer Service Centers</u> outside of Denver -- includes listing of classes).

The Colorado Department of Revenue administers and collects state sales tax and most but not all local sales and use tax in Colorado. Some cities in Colorado are known as home-rule cities meaning they collect their own local taxes. See publication <a href="Maintenance-DRP 1002">DRP 1002</a> <a href="Colorado Sales and Use Tax Rates">Colorado Sales and Use Tax Rates</a> for a complete listing of home-rule cities.

Keep in mind that you may also have to register your business with the <u>Secretary of State's office</u> and the <u>Department of Labor and Employment</u>. The Department of Revenue does not administer unemployment tax. For unemployment tax information visit the Department of Labor and Employment's Web site at <a href="https://www.coworkforce.com">www.coworkforce.com</a>

**NOTE:** If you are going to register a trade name you must do so through the Secretary of State's office. **ALL** trade name information, registration and renewals are handled online at the Secretary of State's Web Site at www.sos.state.co.us

New employers/businesses can complete the form CR 0100 on the Web, submit it and immediately receive information they need to conduct business in the state for Department of Labor and Employment (DOLE) purposes. The information to register for a sales tax license and/or wage withholding account will be forwarded to the Department of Revenue. However, if fees are due for the sales tax account registration, please remember to print and mail your DOLE registration form and send it and any applicable fee payment to the Department of Revenue, 1375 Sherman St., Denver, CO 80261-0013. Your Department of Revenue accounts will not be set up until payment is received. Allow 8 weeks for processing before the registration/account information is available on our Web site or our automated phone line services. NOTE: If you already have a Colorado Department of Revenue account number, do not complete an online application.

You may also use the <u>Colorado Business Registration CR 0100 Tutorial</u> provided online by the Colorado Department of Revenue as an instructional tool to properly filling out the DR CR 0100 form.

**NOTE:** All trade name information including registration, application and renewals are handled by the Colorado Secretary of State's office at <u>Secretary of State Web Site</u> at <u>www.sos.state.co.us</u>

To speak with a customer service representative regarding how to register your business call (303) 238-SERV (7378.)

See also Food Service License